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[AS AMENDED BY THE COMMITTEE, AND ON THE REPORT]

To amend an Act, made in the forty-sixth year of His present Majesty, for the regulating and securing the Collection of the Duties on Spirits distilled in *Ireland*.

Note.—The Figures in the Margin denote the Number of the Folios in the written Copy.

N. B.—Clause (A.) was added on the Report.

WHEREAS by an Act, made in the forty-sixth year of His present MAJESTY's Reign, intituled, "An Act to provide for the regulating and securing the Collection of the Duties on Spirits distilled in *Ireland*, and the warehousing of such Spirits for Exportation," it is amongst other things enacted, That no Licence shall be granted for the keeping or using any Still, the Body whereof, without the Head or any other Appendage thereto, should not be capable of containing Five hundred Gallons at the least:

And whereas it may be necessary to allow, in certain Parts of *Ireland*, the use of Stills, of a Content less than Five hundred Gallons, in Manner and under the Restrictions hereinafter mentioned;

Be it therefore Enacted by the KING's Most Excellent MAJESTY, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That during the Continuance of this Act it shall and may be lawful for the Commissioners of Inland Excise and Taxes in *Ireland*, or any Four of them, to grant any Licence to any Person or Persons in *Ireland* to keep and use, from and after the twenty-ninth day of September one thousand eight hundred and seven, any Still or Stills the Body whereof, without the Head or any other Appendage thereto, shall be capable of containing less than Five hundred Gallons, and not less than Two hundred Gallons, in such Place or Places in *Ireland*, as such Commissioners or any Four of them shall think proper, any Thing in the said recited Act to the contrary notwithstanding; subject nevertheless to such Restrictions and Provisions as are hereinafter mentioned and contained.

Commissioners of Excise empowered to licence stills under 500 and not less than 200 Gallons Content.

Provided

Stills under
500 Gallons
not to be
licensed
within five
Miles of a
Distillery
having a Still
of that Size,
or greater.

Provided always, and be it Enacted, That no Person or Persons shall be licensed by the said Commissioners to keep or use any such Still or Stills of a Content less than Five hundred Gallons, in any place or part of Ireland within Five Miles of any Distillery House or place wherein any Still or Stills of Five hundred Gallons Content or upwards shall at the time be licensed to be kept or used, any thing hereinbefore contained to the contrary notwithstanding; and that all Licences to any Person or Persons to keep or use any such Still or Stills of a Content less than Five hundred Gallons, shall be signed by Four of the said Commissioners of Inland Excise and Taxes, and shall be granted in such manner, and under such Rules, Regulations, Restrictions, Penalties, and Forfeitures, as are provided and enacted by this Act, and in and by the said recited Act of the forty-sixth year aforesaid, with respect to Stills allowed to be licensed under the said recited Act.

No Person to
be licensed to
use a great
and small Still
at the same
time.

And be it further Enacted, That no Person or Persons shall be licensed to keep or use a Still of Five hundred Gallons Content or upwards, and a Still of a less Content than Five hundred Gallons Content, at one and the same time.

If a Licence
is granted
within five
Miles of a
small Still, the
small one may
continue.

And be it further Enacted, That if the said Commissioners shall grant a Licence to any Person or Persons to keep or use a Still or Stills of Five hundred Gallons Content or upwards, in any place within Five Miles of a Distillery where one or more Still or Stills of less than Five hundred Gallons Content shall be licensed to be kept or used under this Act, such Still or Stills of less than Five hundred Gallons Content may be continued to be kept and used at such place, and the Licence for so doing may be renewed (for one year, from the twenty-ninth day of September next following the period at which such Still of Five hundred Gallons Content or upwards shall be actually set at work) to such Person or Persons, or the Heirs, Executors or Administrators of such Person or Persons; any thing herein contained to the contrary notwithstanding.

Licences for
Stills shall be
granted cor-
responding
with Draw-
ings sent to
the Com-
missioners.

And be it further Enacted, That before any Licence shall be granted under the said recited Act or this Act, to any Person or Persons, to have, keep, or make use of any Still or Stills of any Content whatever, the Person or Persons applying for the same shall transmit to the said Commissioners of Inland Excise and Taxes, for their approbation, three Drawings or Representations of each and every Still for which such Person or Persons shall require a Licence; and each of the said three Drawings shall truly represent the Number, Dimensions, Content in Gallons, Shape, Figure and Proportions of each and every such Still or Stills, measured and specified according to the directions of the said recited Act; upon one of which Drawings or Representations, the Licence for keeping and using the Still or Stills so represented, shall be granted; and in case the Dimensions, Content, Shape, Figure, or Proportions of any Still, for which such Licence shall be required or granted, or the Head or Worm, or any Appendage to such Still, or the position of any Head, Worm, or Appendage, shall not correspond or agree with such Drawing or Representation, or if at any time after the time of delivering such Drawing or Representation, or at any time during the continuance of any Licence granted on any such Drawing or Representation, the Dimensions, Contents, Shape, Figure, or Proportions of any Still for which such Licence shall be required or granted, or the Head, Worm, or any Appendage to such Still, or the position of any Head, Worm, or Appendage, shall be changed or altered, so that the same shall not correspond or agree with such Drawing or Representation, unless by
the

the consent of the said Commissioners, or any Three of them, then and in any and every such Case, the Distiller in whose Distillery such Still, Still-head, Worm, or Appendage shall be, shall forfeit the sum of One Hundred Pounds; and every such Still, together with Head, Worm, and every Appendage thereto, shall be forfeited, and may be seized.

And be it further Enacted, That in lieu of the number of Charges of Singlings or Low Wines, set forth in the said recited Act of the forty-sixth year, for every Still or Stills of less than One thousand Two hundred and Fifty Gallons Content, for the Quantity of Spirits producible wherefrom any Distiller is chargeable with Duty in respect of such Still or Stills, every Distiller shall from and after the twenty-ninth day of September one thousand eight hundred and seven, for every four weeks or twenty-eight days which any such Still shall continue, or shall be presumed to continue working under the said recited Act, be charged with and shall pay Duty for such quantity of Spirits as might be produced (according to the Rates specified in the said recited Act) from the several number of Charges of Singlings or Low Wines hereinafter severally set forth, for and in respect of each and every Still being of the several Contents following, that is to say; From one hundred and twenty Charges of Low Wines or Singlings, for every Still under Three hundred Gallons Content and not less than Two hundred Gallons Content; from one hundred and eight such Charges, for every Still under Four hundred Gallons Content and not less than Three hundred Gallons Content; from ninety-six such Charges, for every Still under Five hundred Gallons Content and not less than Four hundred Gallons Content; from eighty-four such Charges, for every Still under Seven hundred and Fifty Gallons Content, and not less than Five hundred Gallons Content; from seventy-six such Charges, for every Still under One thousand Gallons Content and not less than Seven hundred and Fifty Gallons Content; from sixty-nine such Charges, for every Still under One thousand Two hundred and Fifty Gallons Content and not less than One thousand Gallons Content: And that every Distiller shall, over and above the respective Quantities aforesaid, be charged with and pay Duty in respect of each and every Still or Stills under One thousand Two hundred and Fifty Gallons Content, for as much more Spirits as might be produced according to the Rates in the said Act mentioned, from all Pot Ale, Wash, Low Wines, or Singlings, which such Distiller shall actually distil within every period of Four weeks or Twenty-eight Days, over and above the respective Quantities aforesaid.

Instead of Monthly Charges under Act 45 Geo. III. c. 88, the Charges here in specified, be made.

AND whereas it is by the said recited Act enacted, That if any Decrease should at any time appear or be found by any Officer of Excise, in any Wort, Wash, Pot Ale, Low Wines, or Singlings, in the Distillery of any Distiller, more than or beyond the proportion of decrease justified by the charges of the Still or Stills in such Distillery, according to the direction of the said Act, such Distiller should be charged with double Duty for such Quantity of Spirits as might be produced, according to the Rate in the said Act mentioned from so much Wort, Wash, Pot Ale, Low Wines, or Singlings as should exceed such proportion of decrease respectively; and the Surveyor and Gauger in charge of such Distillery was by the said Act required in such case to make such Charge, and return the same to the Collector of the District accordingly; BE it Enacted, That the said recited Clause shall, from and after the twenty-ninth day of September one thousand eight hundred and seven, be and the same is accordingly hereby repealed.

Penalty of Double Duty on decrease of Singlings repealed.

And be it further Enacted, That so much of the said recited Act of the forty-sixth year as enacts, That when and as often as any Still in any Distillery

Repealed so much of Act as relates to Charge of Still.

Distillery shall be charged with Waith, Pot Ale, Low Wines, or Singlings, such Officer shall charge the Distiller for a Quantity of Spirits after the several Rates in the said Act mentioned, according to the Content of such Still, estimated as in the said Act mentioned, shall, from and after the twenty-ninth day of September one thousand eight hundred and seven, be and the same is hereby repealed; and that from and after the twenty-ninth day of September one thousand eight hundred and seven, in calculating and charging the Quantity of Spirits in respect of each and every Still belonging to any Distiller, according to the Content of each and every such Still, and according to the number of Charges of Singlings or Low Wines for each and every such Still, in manner in this Act and the said recited Act mentioned, there shall be deducted from the Content of each and every such Still one-eighth part thereof, for liberty to work such Still or Stills respectively.

*Clause
(A.)*

*Distillers may
discontinue
for a Year at
the end of the
first Two
Months, or
any inter-
quent Month.*

And be it further Enacted, That if any Distiller shall be desirous to discontinue working for the remainder of any Year, at the end of the first period of eight weeks in the year after he shall have commenced working, or at the end of any period of four Weeks after such Distiller shall have recommenced working in manner directed by the said recited Act of the forty-sixth year, it shall and may be lawful for such Distiller to discontinue working accordingly: Provided always, that such Distiller shall give such Notices, and at such time and in such manner as is directed by the said recited Act of the forty-sixth year, with respect to Distillers discontinuing working for the remainder of any year, under the provisions of the said recited Act; and that every such Distiller so discontinuing to work for the remainder of any year, shall be subject and liable to all the Rules, Regulations, Restrictions, Penalties, and Forfeitures in the said recited Act contained, with respect to Distillers discontinuing working for the remainder of any year under the said recited Act.

*When certain
Duty shall
arise.*

And be it further Enacted, That whenever any Person in Ireland, shall have warehoused any Spirits for Exportation, under the Regulations of the said recited Act of the forty-sixth year of His present Majesty, the payment after the Rate of Ten Pounds for every One hundred Pounds by the year, on the Amount of the Duties payable thereon, required by the said recited Act, whether the same shall be taken out for Home Consumption or be publicly sold, shall commence from the expiration of Four Calendar Months after the day of storing such Spirits; any thing in the said recited Act to the contrary notwithstanding. 8

*Repeal of Act
with respect
to Recovery
of Penalties
against
Tollbars.*

AND whereas the Provisions heretofore enacted, for imposing and recovering Penalties on Parishes, Townlands or Places, where any unlicensed Still or other Utensil for distilling was found or used, have not proved sufficient, and it is expedient to repeal the same, and to make other Provisions in lieu thereof; BE it therefore Enacted, That so much and such parts of the said recited Act, of the forty-sixth year aforesaid, as relates to the imposing, recovering, levying or applying any such Fine or Penalty, and so much of the said Act as relates to the reimbursing the Inhabitants of any place for any Fine inflicted under the Provisions of the said Act, or as relates to any Penalty on any Person or Persons collusively leaving or bringing any unlicensed Still or Utensil for distilling, in or to any place, shall, from and after the expiration of Ten Days after the passing of this Act, cease and determine, and shall be and the same is and are hereby repealed; save and except as to the imposing, suing for, levying, recovering, applying, and reimbursing any Fine or Penalty, for the Prosecution or Recovery of which, any Information shall be laid on or before the expiration of Ten Days after the passing of this Act. 9

And

And be it further Enacted, That from and after Ten Days after the passing of this Act, it shall and may be lawful for any Justice of the Peace, and he is hereby required, upon Information upon Oath to him given, that any unlicensed Still, or any part of a Still or any appendage to a Still, or any Worm or any Utensil for distilling Spirits, has been found or used in any place within the jurisdiction of such Justice, or that any Wash, Pot Ale, Low Wines, or Singlings, has or have been found in any place within the jurisdiction of such Justice (such Wash, Pot Ale, Low Wines, or Singlings, not being in the possession of any licensed Distiller in his licensed Distillery or Stores thereto belonging, or such Wash or Pot Ale not being in the possession of any licensed Brewer in his licensed Brewery or Stores thereto belonging, or not being mixed with Hops in quantity sufficient to make the same into Beer, Ale, or Porter, or not having Hops infused therein in like quantity for the purpose of the same being made into Beer, Ale, or Porter) to examine into the truth of such Information; and if he shall find reason to believe that such Still or part of a Still or appendage to a Still, or such Worm or other Utensil, has been so found or used, as the Case may be, or that such Wash, Pot Ale, Low Wines, or Singlings, has or have been so found, he shall bind over the Person or Persons giving such Information to appear at the Assizes (or Presenting Term, if in the County or County of the City of Dublin) which shall be next ensuing after such Information shall be laid (provided that there shall be Ten clear Days between the time when such Still or part of a Still or appendage to a Still, or such Worm or Utensil for distilling, shall have been so found or used, or such Wash, Pot Ale, Low Wines, or Singlings, shall have been so found respectively, and the first day of such Assizes or Presenting Term, and in case there shall not be Ten such clear Days, then at the Assizes or Presenting Term next but one after the laying of such Information as aforesaid) to give Evidence, if necessary, in support of such Information; and such Justice shall sign a Notice of such Information, directed to, and the said Notice shall be served upon any Two Inhabitants, being Householders, of the Parish (or if such Still or part of a Still or appendage to a Still, or such Worm or other Utensil, shall be found or used, as the Case may be, or if such Wash, Pot Ale, Low Wines, or Singlings shall be found in any Extra-Parochial Place, then such Notice shall be directed to and served on Two such Inhabitants of the Town, and Manor, or Lordship, in which it shall appear by such Information that the place is situate where any such Still or part of a Still or appendage to a Still, or such Worm or other Utensil shall have been so found or used, or any such Wash, Pot Ale, Low Wines, or Singlings shall have been so found, Seven days at the least previous to the Commission day of such Assizes, or first day of such Presenting Term; and such Justice shall at or before such Assizes or Presenting Term, deliver to the Clerk of the Crown all such Informations so made before him, and such Clerk of the Crown shall lay the same before the Court at the said respective Assizes or Presenting Term; and it shall and may be lawful for any Person liable to pay any Grand Jury Cess in such Parish, Townland, Manor, or Lordship respectively, to appear at such Assizes or Presenting Term, and to offer to controvert the Fact of finding such Still, part of a Still or appendage to a Still, or such Worm or other Utensil, or such Wash, Pot Ale, Low Wines, or Singlings, or in case where the Charge in the Information is for using a Still or Worm, or other Utensil for distilling Spirits, to controvert the Fact that such Still or Worm or other Utensil had been used for any of the purposes of Distillation in such Parish, Townland, Manor, or Lordship, or the Fact that any such Still or other Utensil was unlicensed, or that the Parish, Townland, Manor, or Lordship, mentioned in

On Information to a Justice of Peace, of any unlicensed Still, or any Wash, in the possession of a licensed Distiller or Brewer, or not making into Beer, the Justice shall take Security, and return the Information to the Assizes, where the Fact shall be tried, and a Fine imposed on the Parish.

any such Information, is the Parish, Townland, Manor, or Lordship within which the place is situate, where such Still or part of a Still or appendage to a Still, or such Worm or Utensil was so found or used, or wherein any Wash, Pot Ale, Low Wines, or Singlings, was or were so found, or to offer to prove that any such Still or part of a Still, or appendage to a Still, or such Worm or other Utensil, Wash, Pot Ale, Low Wines, or Singlings, found within such Parish, Townland, Manor, or Lordship, was or were collusively left or brought there for the purpose of charging such Parish, Townland, Manor, or Lordship, with the Penalty by this Act imposed; or that such Wash, Pot Ale, Low Wines, or Singlings were found in the possession of a licensed Distiller in his licensed Distillery or Stores thereto belonging, or that the said Wash or Pot Ale was or were found in the possession of a licensed Brewer in his licensed Brewery or Stores thereto belonging, or that the same was or were mixed with Hops, in quantity sufficient to make the same into Beer, Ale, or Porter, or that Hops were infused in the same in like quantity, for the purpose of the same being brewed into Beer, Ale, or Porter; and whenever any such Person shall so appear, and offer to controvert or to prove the Facts aforesaid, or any of them, it shall be lawful for the Court at the same Assizes or Presenting Term, except as hereinafter provided, and such Court is hereby required to try the Fact or Facts so offered to be controverted or proved, in the same manner as the Traverse to any Presentment of a Grand Jury is or ought to be tried; and upon the said Trial, and upon all Proceedings, and upon any Enquiry touching the Matters in such Information contained, the Person having given such Information as aforesaid, and any Collector or Person employed by or under him in the levying or collecting of any Grand Jury Cess in the Barony or County of a Town or City within which the place shall be situate, where any Still or part of a Still or appendage to a Still, or any Worm or other Utensil for distilling, or any Wash, Pot Ale, Low Wines, or Singlings may have been so found; and any Churchwarden of any Parish in which such place shall be situate, or of any Parish contiguous thereto, shall be a competent Witness and Witnesses; and upon such Trial no Inhabitant of such Parish, Townland, Manor, or Lordship, as the Case may be, shall be capable to serve as a Juror; and if no such Person shall appear at such Assizes or Presenting Term to controvert or prove the Facts as aforesaid, or if a Verdict shall be given agreeable to the Information so made to such Justice of the Peace, such Court shall fine such Parish, Townland, Manor or Lordship, in the Sum of Fifty Pounds, and shall direct the Treasurer of the County, County of a Town, or City, to issue his Warrant for levying the said Sum of Fifty Pounds off the Parish, Townland, Manor, or Lordship respectively, in which it shall appear by such Information that the place is situate where such Still or part of a Still or appendage to a Still, or such Worm or other Utensil, or such Wash, Pot Ale, Low Wines or Singlings, was or were found, or was or were used, as the Case may be; which said Sum of Fifty Pounds shall be levied by the Collector of the Grand Jury Cess, in like Manner and with like Powers, Authorities, and Remedies, in case of Non-payment thereof, or of any Part thereof, as are provided by Law with respect to any Money to be levied under any Presentment of a Grand Jury, except as hereinafter mentioned.

Evidence that the Place where the Still shall be found is charged to the public Cess within a certain Parish.

And be it further Enacted, That whenever the Fact, that the Parish, Townland, Manor or Lordship, mentioned in any such Information, is the Townland, Parish, Manor or Lordship within which the place is situate, where such Still or part of a Still or appendage to a Still, or such Worm or Utensil for distilling was so found or used, or wherein any such Wash, Pot

Pot Ale, or Singlings was or were so found, shall be controverted in Manner hereinbefore mentioned, Evidence may be given that the place where such Still or any part of a Still or appendage to a Still, or such Worm or Utensil was found or used, or such Wash, Pot Ale, Low Wines, or Singlings, was or were found, has been charged with or paid some Grand Jury Cess, or Parish Cess, as part of the Parish, Townland, Manor or Lordship, mentioned in such Information, and such Evidence shall be deemed sufficient Proof for the Purposes of this Act, that such Place is actually situate within such Parish, Townland, Manor or Lordship, and such Parish, Townland, Manor or Lordship, shall be charged with the Penalty under this Act accordingly.

shall be sufficient proof against the Parish.

And be it further Enacted, That on the Trial of the Question, whether the Parish, Townland, Manor, or Lordship mentioned in any such Information, is the Parish, Townland, Manor or Lordship within which the place is situate where such Still or part of a Still or appendage to a Still, or any Worm or Utensil for distilling, was so found or used, or where any Wash, Pot Ale, Low Wines, or Singlings, was or were so found, the Judge of Assize or Court before whom the said Question shall be tried, shall direct the Jury, that in case they shall be of Opinion that such place is not situate in the Parish, Townland, Manor, or Lordship, mentioned in such Information, they shall proceed to enquire on the evidence of the Parties and Persons then present, and to find and declare in what Parish, Townland, Manor, or Lordship such place is actually situate; and such Jury shall enquire and find and declare accordingly, or shall find and declare that they have not learned, and do not know in what Parish, Townland, Manor, or Lordship, such place is situate; and it shall be lawful for the Informer who prosecuted such Information, to proceed *de novo*, either against the Parish, Townland, Manor or Lordship in which the Jury shall find and declare such place to be situate, or against any Parish, Townland, Manor, or Lordship, within which such Informer shall, from the Evidence given at such Trial or otherwise, have reason to believe that such place is situate, and to recover the Penalty for such Offence against any such Parish, Townland, Manor, or Lordship, at the then next ensuing Assizes or Presenting Term, in such Manner and under such Regulations in all respects as are hereinbefore mentioned and contained with respect to the original Proceeding by such Informer; and upon the Trial of any Information for such Penalty against any Parish, Townland, Manor, or Lordship, at such subsequent Assizes, the former Verdict of finding of the Jury, that the place mentioned in such Information was situate within the Parish, Townland, Manor, or Lordship, so proceeded against, shall be Evidence that such place was so situated, unless the same shall be disproved by other Evidence offered to controvert the same.

Jury to ascertain the Parish in case of Misnomer.

AND, for the more easily ascertaining the Parish, Townland, Manor, and Lordship, liable to any Fine under this Act; BE it Enacted, That whenever any Person shall find any unlicensed Still or part of a Still or appendage to a Still, or any Worm or Utensil for distilling Spirits, or any Wash, Pot Ale, Low Wines, or Singlings in manner hereinbefore mentioned, in any place in Ireland, whereby the Parish, Townland, Manor, or Lordship in which the place shall be situate, where the same shall be used or found, may be subject to the Fine in this Act mentioned, it shall and may be lawful for the Person so finding the same, to apply to the Justice of the Peace before whom Information of such Offence shall be given, according to the Directions of this Act, or to any other Justice of the Peace, for a Summons, which Summons such Justice shall issue accordingly, under his

For ascertaining the Parish liable to Fine.

Hand,

Hand, to any Person being or having within Two Years preceding been, or whom such Informer shall have reason to believe is, or has been a Collector, or employed by or under any Collector in the levying and collecting of the Grand Jury Cess, in the Barony or County of a Town or City within which such place shall be situate, commanding and requiring such Collector or other Person to attend the said Informer to the place in which such Still or part of a Still or appendage to a Still, or such Worm or Utensil, or such Wash, Pot Ale, Low Wines or Singlings was or were found by such Informer, and there to shew by the Books of Applotment in the possession of such Collector or other Person, or otherwise to make known to such Informer in what Parish, Townland, Manor, or Lordship such place was last charged, or charged at any time within Two Years preceding with Grand Jury Cess, and such Collector or other Person shall attend and shew 13 or make known the same accordingly.

Churchwardens may be summoned to give Information of the Parish in like manner.

And be it further Enacted, That it shall and may be lawful for any such Person to make a like application to such Justice for a like Summons to the Churchwardens of any Parish in which such Informer shall have reason to believe that the place is situate in which any such Still or part of a Still or appendage to a Still, or any such Worm or Utensil, or any such Wash, Pot Ale, Low Wines, or Singlings may be found by such Person, and also for a like Summons to the Churchwardens of any Parish next contiguous thereto; and such Justice shall issue such Summons and Notice, and such Churchwardens shall attend accordingly, and shall shew and make known to such Informer, in what Parish the said place was last charged to any Vestry or Parish Cess.

Penalty for Non-attendance.

And be it further Enacted, That if any such Collector shall neglect or 19 refuse to attend, in obedience to such Summons, or shall withhold such Information as shall be so required of him, under this Act, or shall knowingly give false information touching the matters aforesaid, such Collector or other Person shall forfeit the Sum of Fifty Pounds; and if any Churchwarden or other Person so summoned, shall so neglect or refuse to attend, or shall withhold any such Information, such Churchwarden or other Person shall forfeit the Sum of Twenty Pounds.

Judge may postpone Trial to next Assize.

Provided always and be it Enacted, That it shall and may be lawful to and for any Judge of Assize, before whom any Information or Informations, shall be laid and traversed as aforesaid, in case there shall not be a sufficient time to try the same, to postpone until the next ensuing Assizes, the Trial or Trials thereof; at which next ensuing Assizes the same shall be tried, without any further or new notice of such Trial so adjourned, and without any further delay or adjournment; and upon such postponement, the Judge of Assize shall bind over the Person or Persons, by whom such Information or Informations shall be respectively laid, and the respective Witnesses to prove the same, to appear at such next Assizes, and to proceed in the said Information or Informations accordingly.

Distribution of Penalties.

And be it further Enacted, That every such Fine or Sum of Fifty Pounds, so imposed at any Assizes or Presenting Term on any Parish, Townland, Manor or Lordship, in manner hereinbefore mentioned, shall (after 20 deducting thereout the Costs of recovering the same, if such Costs shall not be paid in manner hereinafter provided, but where such Costs shall be paid in manner hereinafter provided, then such Fine or Sum of Fifty Pounds without any Deduction) be applied in manner following; that is to say, One Moiety thereof (or of so much thereof as shall remain after deducting

dusting the Costs in case aforesaid) shall be paid by the Treasurer of the County, County of a Town or City, to the Officer of Excise who shall have given such Information to such Justice of the Peace, and who shall have appeared at the Assizes or Sessions, pursuant to his Recognizance, to prosecute the same, and shall be applied by him in rewarding himself and his Assistants in such manner and according to such proportions as the said Commissioners of Inland Excise and Taxes shall direct; and in case the Person giving such Information shall not be an Officer of Excise, then such Moiety shall be paid by such Treasurer, according to the Directions, of the Court, either to such Informer, or to such Justice as aforesaid, to be by him applied in rewarding such Informer, or in otherwise promoting the suppression of unlicensed Stills within his Jurisdiction, according to his Discretion; and the other Moiety of such Fine or Sum of Fifty Pounds, shall in all Cases be paid by every such Treasurer if in the County, of Dublin, or County of the City of Dublin, to the Society for discountenancing Vice and promoting Virtue in the said City, for the use of the said Society, and if in any other County or County of a Town or City, to the Treasurer of the Public Infirmary or Hospital of such County, Town, or City, for the use of the said Infirmary or Hospital, or for or towards erecting and maintaining one or more Wards for Idiots or Lunatics, as the Governors of such Infirmary or Hospital shall think fit.

And be it further Enacted, That it shall be lawful for the said Commissioners of Inland Excise and Taxes, to direct that all Costs which shall be incurred in prosecuting any such Information, or so much thereof as the said Commissioners shall think proper, shall be paid out of any Revenue under their Management, and to place the same under the Head of Incidents, without any Warrant in that Behalf.

Commissioners of Excise may order Payment of Costs as Incidents.

And be it further Enacted, That it shall be lawful for the said Commissioners of Inland Excise and Taxes, if they shall so think fit, to order the Collector of Excise of the District wherein any Fine as aforesaid shall be imposed and be directed to be levied, to advance and pay out of any public Money in his Hands, the Share of any such Fine which is directed to be paid to such Officer by the Provisions of this Act; which Order every Collector of Excise is hereby required to obey, upon the same being sent or delivered to him, and upon such Officer producing to him a Certificate from the Clerk of the Crown, that such Fine was imposed and directed to be levied, and that such Officer did appear at the Assizes or Sessions pursuant to his Recognizance to prosecute.

Commissioners of Excise may order Collectors to advance to Informers their Share of Fines.

And be it further Enacted, That every such Payment so made by any Collector of Excise, shall be allowed to him in his Accounts; and that every Treasurer of a County, County of a Town, or City, wherein any Collector shall have advanced and paid such Money as aforesaid, shall, on demand made by or on behalf of the Collector who shall have made such Advance, or his Successor, repay to him, for the use of His Majesty, His Heirs and Successors, the full Amount of the Money so advanced, out of the first Monies he shall receive from the Person to whom he shall have issued his Warrant for levying such Fine; and the Receipt of such Collector shall be a sufficient Acquittal to such Treasurer, and every such Payment shall be allowed to such Treasurer in his Accounts accordingly.

Collector shall be reimbursed by Treasurer of County out of sums levied for Fines.

AND, for the better apportioning and applotment of any such Fine imposed on any Parish, Townland, Manor, or Lordship; BE it further Enacted, That it shall and may be lawful for any Two Persons, each liable

How Fine shall be apportioned.

to pay Grand Jury Cess in any Parish, Townland, Manor, or Lordship, on which any Fine or Fines shall have been imposed by virtue of this Act, to post up, within Ten Days after such Parish, Townland, Manor, or Lordship shall have been so fined, on the Door of the Church or other Place of Worship, or in any other conspicuous place in such Parish, Townland, Manor, or Lordship, a Notice, signed by themselves, requiring all Persons liable to pay Grand Jury Cess within such Parish, Townland, Manor, or Lordship, to meet on a certain Day, not more distant than Thirty Days nor nearer than Twenty Days, at some convenient place within such Parish, Townland, Manor, or Lordship, specified in such Notice, to applot the Sum or Sums in which such Parish, Townland, Manor, or Lordship shall have been fined as aforesaid; and that it shall be lawful for the Persons who shall meet pursuant to such Notice, each liable to pay Grand Jury Cess in such Parish, Townland, Manor, or Lordship, to applot all such Sums to be levied on the whole or only on so much or such Parts of such Parish, Townland, Manor, or Lordship as they shall judge fit, always comprehending in such Applotment such Part of the Parish, Townland, Manor, or Lordship only as lies within the County where such Fine or Fines shall have been imposed, and always comprehending every Part thereof so lying within such County, within One Mile of the Place or Places where any Still or part of a Still or appendage to a Still, or any Worm or other Utensil shall have been found or used, or any Wash, Pot Ale, Low Wines, or Singlings shall have been found, in respect whereof such Fine or Fines shall have been so imposed.

Collector shall
levy the Fine
according to
such Applot-
ment, if deli-
vered to him
within forty
Days.

And be it further Enacted, That within Forty Days from the day whereon any such Fine shall have been imposed, such Applotment shall be delivered to the Collector or other Person empowered to collect the Public Cess, signed by Five or more of the Persons applotting the same, verified by Affidavit sworn by them before a Magistrate, which Affidavit any Magistrate is hereby empowered to administer, and which shall be to the import following (that is to say) that such Applotment has been made at a Meeting held under the Provisions of this Act, and that every Person who has signed the same, is to the best of their Belief and Judgment liable to the Payment of Grand Jury Cess in such Parish, Townland, Manor, or Lordship, and that such Applotment is fairly and impartially made to the best of their Skill and Judgment upon the whole or such parts of the said Parish, Townland, Manor, or Lordship, as are comprized within such Applotment; and thereupon every such Collector or other Person shall levy the Amount of such Fines, agreeably to such Applotment, upon the Persons, and in the Amount upon each Person respectively named therein, by Distress or Sale of the Goods of every such Person refusing or neglecting to pay; and in case no such Applotment shall be so made and delivered within Forty Days as aforesaid, such Collector or other Person shall and may, and he is hereby required to levy the Penalty or Penalties so imposed as aforesaid, off the whole of such Parish, Townland, Manor, or Lordship, or off such part of such Parish, Townland, Manor, or Lordship as is situate within the County, the Treasurer whereof shall have issued the Warrant, in like Manner and with like Powers, Authorities, and Remedies, in case of Non-payment thereof, or of any part thereof, as are provided by Law, in respect to any Money to be levied under any Presentment of a Grand Jury.

Where Parish
borders on
two or more
Counties, the
part included
in the County

AND in order to avoid all Doubts and Difficulties in Cases where a Parish, Townland, Manor, or Lordship shall be situate in two or more Counties; BE it further Enacted, That such part of any Parish, Townland, Manor or Lordship, as is situate within the County, County of a Town

Town or City, wherein any Fine shall be imposed, shall be deemed and considered as the Parish, Townland, Manor, or Lordship, made liable to Fines in respect of any unlicensed Still or part of a Still or appendage to a Still, or Worm or other Utensil for distilling, so found or used therein, or in respect of any Wash, Pot Ale, Low Wines, or Singlings found therein, and proceeded against under the Provisions of this Act.

where the
Fine is im-
posed, shall be
liable to the
Fine.

AND in order to reimburse the several Inhabitants or Landholders in any Parish, Townland, Manor, or Lordship, upon or by whom any Penalty shall have been levied or paid, by virtue of any Warrant from any Treasurer as aforesaid, in respect of any unlicensed Still or part of a Still or appendage to a Still, or any Worm or other Utensil, or any Wash, Pot Ale, Low Wines, or Singlings, so found as aforesaid; BE it Enacted, That it shall
26 and may be lawful for any one Inhabitant or Landholder in any Parish, Townland, Manor, or Lordship, who shall have paid any such Penalty or any part thereof, to proceed by Civil Bill on behalf of the whole Parish, Townland, Manor, or Lordship, at any time within Three years from the time when any such Penalty was paid, against the Person or Persons who was or were the Owner or Owners of the unlicensed Still or part of a Still or appendage to a Still, or Worm or other Utensil, or Wash, Pot Ale, Low Wines, or Singlings, on account of which any such Penalty was so levied or paid, or against the Person or Persons who made use of the same, or against the Person or Persons in whose Tenement the same was seized, for the recovery of the whole of the Money so paid by the Inhabitants or Landholders of such Parish, Townland, Manor, or Lordship, on account of such Penalty; and any such Inhabitant or Landholder, who shall first proceed in manner aforesaid for the recovery of such Money, shall recover the Amount of the Penalty or Money so paid by such Parish, Townland, Manor or Lordship, in the same manner as any Debt or Demand in ordinary Cases recoverable by Civil Bill may be recovered and levied, together with full Costs; and the Money so recovered shall be paid to the Person suing for the same, and shall be by him applied in re-payment to and among himself and the other Landholders and Inhabitants of such Parish, Townland, Manor, or Lordship, in the Shares and Proportions paid
27 by them respectively on account of such Penalty, in such manner as the Judge of Assize, Recorder, Chairman, or Assistant Barrister before whom such Recovery shall be had, shall order and direct: Provided always, that no Sum of Money shall be recovered in manner aforesaid on behalf of any Parish, Townland, Manor, or Lordship, by more than one Person, on account of one and the same Penalty, so levied on any such Parish, Townland, Manor, or Lordship, and that if more Persons than one shall proceed by Civil Bill, on account of one and the same Penalty, the Recorder, Chairman, or Assistant Barrister, or Judge of Assize, shall dismiss the Bill of every Person so proceeding, except that of the Person who shall have first proceeded in manner aforesaid, on account of such Penalty.

For rein-
bursing the
Fine to the
Inhabitants
by the
Offender.

And be it further Enacted, That if any Person or Persons shall be guilty of any Collusion, in leaving or bringing in or into any Parish, Townland, Manor, or Lordship, any unlicensed Still or part of a Still or appendage to a Still, or any Worm or other Utensil for distilling Spirits, or any Wash, Pot Ale, Low Wines, or Singlings, whereby such Parish, Townland, Manor, or Lordship, shall be or become liable to the Payment of any such Fine or Penalty, every Person so offending shall forfeit the Sum of Ten Pounds; and if such Person shall be an Officer appointed by or acting under the Commissioners of Inland Excise and Taxes, such Person shall, upon Conviction for such Offence, be, and is hereby declared and rendered inca-

Penalty on
Persons col-
lectively
bringing un-
licensed Stills
into Parishes,
Sec.

pable of holding any Office or Employment whatsoever, Civil or Military; 23
under His Majesty, His Heirs or Successors, or under any Authority derived from His Majesty, His Heirs or Successors.

Powers of
recited Act
extended to
this Act.

And be it further Enacted, That all and every the Clauses, Rules, Regulations, Restrictions, Provisions, Penalties, Forfeitures, and Modes of Recovery thereof, provided, mentioned, and contained in the said recited Act of the forty-sixth year aforesaid, with respect to any Still or Stills allowed to be licensed under the said recited Act, and with respect to the Worts, Wash, Pot Ale, Singlings, Low Wines, or Spirits brewed, or made, or distilled, by any such Distiller or other Person, and with respect to any Charges of Duty or Surcharges, or other Charges on such Distiller or other Person, and with respect to the Spirits to be made and distilled in any such Still or Stills, and with respect to the Distiller or Person keeping or using any such Stills, and with respect to all matters and things whatever relating to such Still or Stills, or to such Distiller or other Person keeping or using the same, shall be applied and put in practice with respect to any Still or Stills licensed under this Act, and with respect to any Distiller or other Person licensed to keep or use any Still or Stills, under this Act, and in making Charges and Surcharges on such Distiller or other Person, as fully and effectually to all intents and purposes whatsoever, as if all the said Clauses, Rules, Regulations, Restrictions, Provisions, Penalties, and Forfeitures, had been expressly repeated and re-enacted in this Act; and that every Distiller or 29
other Person who shall be licensed to keep or use any Still or Stills under this Act, shall be charged and chargeable and liable in all respects to the payment of all Duties, and the observance of all Regulations, and shall be subject to all such Restrictions, Penalties, and Forfeitures, as in the said recited Act and this Act, are expressed, mentioned, and contained; and that the said recited Act and this Act shall be construed together as one Act to all intents and purposes whatsoever, so far as the same are compatible or consistent with each other, and as the said recited Act is amended and altered by this Act.

Act may be
altered.

And be it Enacted, That this Act may be altered, amended, or repealed by any Act or Acts to be passed in this Session of Parliament.

(Ireland.)

A

B I L L

[AS AMENDED BY THE COMMITTEE, AND
ON THE REPORT]

To amend an Act, made in the forty-sixth
year of His present Majesty, for the
regulating and securing the Collection
of the Duties on Spirits distilled in
Ireland.

Ordered to be printed with Notes,
1807.
